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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 31

RESULTS OF THE
FALL, 1957, COLLEGE ACCOUNTING TESTING PROGRAM

Prepared by
Committee on Personnel Testing
21 Audubon Avenue
New York 32, N. Y.

December, 1957

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Committee on Personnel Testing

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Institutions Participating in 1957 Fall Program

American Institute of Business	Mexico City College
Ashland College	Miami University
Assumption University of Windsor	Midwest Institute of Business Administration
Ball State Teachers College	Nasson College
Bowling Green State University	New York State Agricultural & Technical Inst.
Bryant College	University of North Carolina
Carroll College	Otterbein College
Chaffey College	Peirce School of Business Administration
Clemson Agricultural College	University of Pennsylvania
De Paul University	University of Pittsburgh
University of Detroit	Providence College
Detroit Institute of Technology	Queens College
Drake University	Ricks College
Duff's Iron City Business Institute	Rider College
Durham Business School	Rutgers University, School of Business Adm.
East Carolina College	Rutgers University, University College
Eastern Washington College of Education	St. Francis College
Emory University	St. Joseph's College
Fenn College	St. Mary's College
Georgia State College	Siena College
Golden Gate College	Skagit Valley Junior College
Hampton Institute	Southern Illinois University
Harding College	Stevens Business College
Heald's Business College	Strayer College of Accountancy
Hillyer College	Susquehanna University
University of Houston	Texas Lutheran College
Husson College	Tri-State College
University of Illinois	Union College
Iola Junior College	Union Junior College
Iona College	Virginia Polytechnic Institute
Iowa State Teachers College	University of Virginia
La Verne College	Wake Forest College
Lincoln University	State College of Washington
University of Louisville	Washington and Lee University
Loyola College	Wheaton College
Marquette University	Wilkes College
McIntosh College	College of William and Mary
Memphis State University	

Project Office Staff

Ben D. Wood, Director
Arthur E. Traxler, Assistant Director

Robert D. North, Administrative Assistant
Thomas Mahorney, Test Program Supervisor

I

INTRODUCTION

Seventy-five institutions participated in the Twelfth Annual Fall College Accounting Testing Program, which extended from September 16 to October 19, 1957. The names of the participating colleges and universities are listed on the opposite page.

In all, 7,906 aptitude, achievement, and interest tests were administered in the fall program, and all of these tests were returned to the Project Office for scoring and reporting services. The record of participation in the fall programs of the past five years is shown in Table I. With respect to the number of participating institutions, the 1957 fall program was larger than those of 1953 and 1954, and almost equal to that of last year, but it was somewhat smaller than the peak program of 1955. The total number of tests used was about 17 per cent below the 1956 fall program total, although it was within three per cent of the 1953 and 1954 program totals.

Apparently the increase in the Orientation and Achievement Test fees from the former rate of thirty-five cents per pupil to the new rate of fifty cents has caused some participating institutions to use the tests in smaller quantities. The price increase went into effect in the fall of 1956, but regular participants who had made budgetary arrangements for using the tests at the former rate were permitted to continue on that basis during the 1956-57 academic year. The new rate applied to all participating institutions this fall, and it will help to reduce the annual deficit of the college program, which is subsidized by the Institute.

TABLE I
PARTICIPATION IN FALL COLLEGE ACCOUNTING TESTING
PROGRAM DURING A FIVE-YEAR PERIOD

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1953	66	8,132
1954	72	8,172
1955	85	9,847
1956	76	9,550
1957	75	7,906

In the fall program, emphasis is placed upon the use of the Orientation Test, which provides a measure of accounting aptitude. As will be seen from Table II, the Orientation Test accounted for about 85 per cent of the volume of tests used both this fall and last fall. The Level I Achievement Test and the Strong Vocational Interest Blank each drew about six per cent of the volume, while the Level II Achievement Test usage amounted to only about two per cent of the total. In comparison with last year, the proportional use of the Level I Achievement Test decreased slightly, while the use of the interest inventory increased somewhat, and the Level II test usage remained at about the same proportion. Of the 499 Level I tests used, 305, or about 61 per cent, were the new fifty-minute form.

TABLE II
USE OF THE VARIOUS TESTS IN 1956 AND 1957 FALL PROGRAMS

T E S T	FALL, 1956		FALL, 1957	
	NUMBER	PER CENT	NUMBER	PER CENT
Orientation Test	8,206	85.93	6,752	85.40
Achievement Test, Level I	768	8.04	499	6.31
Achievement Test, Level II	199	2.08	154	1.95
Strong Vocational Interest Blank	377	3.95	501	6.34
Total	9,550	100.00	7,906	100.00

The proportions of different types of colleges in the participating group are shown in Table III, along with the corresponding figures for the 1956 fall program. Again this fall, more than one-third of the participants are liberal arts colleges, and more than one-fourth are schools of business in colleges and universities. The percentage of technical colleges increased from about eight per cent last year to 12 per cent this year. The proportions of other types of colleges are within one or two per cent of the proportions for the previous fall program.

TABLE III
PARTICIPATION, BY TYPES OF COLLEGES, IN 1956 AND 1957 FALL PROGRAMS

TYPE OF COLLEGE	FALL, 1956		FALL, 1957	
	NUMBER	PER CENT	NUMBER	PER CENT
Liberal Arts Colleges	30	39.47	28	37.33
Schools of Business in Colleges and Universities	23	30.26	21	28.00
Independent Business Schools	11	14.47	10	13.33
Technical Colleges	6	7.89	9	12.00
Junior Colleges	5	6.59	5	6.67
Teachers Colleges	1	1.32	2	2.67
Total	76	100.00	75	100.00

The geographical distribution of the participating institutions is as follows: New England, 7; Middle Atlantic, 17; North Central, 22; South, 18; West, 9; Mexico, 1; Canada, 1. Twenty-eight states were represented. Pennsylvania again led with seven participants, followed by California, New York, Ohio, and Virginia, with five each.

II

SUMMARY OF TEST RESULTS

The results of the aptitude and achievement tests administered in the 1957 fall program are summarized in the distribution tables that appear on the following pages of this bulletin. Distributions of both individual scores and college medians are given in these tables. Any participating institutions may obtain on request a specially marked copy of this bulletin showing the placement of its own medians in the distributions of class medians.

The following explanatory statements are offered for the benefit of those who are not completely familiar with the style of presentation used in the distribution tables. The short, horizontal lines near the middle of the distributions mark the program medians, which may be compared with the norm medians based on the results of previous programs, as indicated by the broken lines extending across the distribution columns. The ranges of the middle 50 per cent of the scores in this program are marked by the vertical lines adjacent to the distribution columns. The statistics at the bottom of each distribution column give the number of participants, quartiles, medians, range of scores, and the 10th and 90th percentile points for the program. Quartiles and 10th and 90th percentile points are not computed for distributions containing frequencies less than fifteen.

The test results are summarized briefly below.

Orientation Test, Form B. - The verbal, quantitative, and total score medians of the group of 6,426 first-year students on the Orientation Test, Form B, are virtually identical with the norm medians, which are based on the test results of the 1954 and 1956 fall programs (Table IV). The distribution of scores on the quantitative scale this fall covers the complete range of possible scores, and the verbal and total score distributions are almost as wide. These results signify that, as in past years, the range of aptitude of the first-year accounting students is widespread. The median aptitude level of the first-year groups has remained quite constant during the past five years, however.

The distributions of Orientation Test scores for a small group of 114 second-year classes from three institutions are shown in Table V. On the quantitative scale, the group median is almost up to the norm median, but the verbal and total score medians this fall are less favorable. Scores above the verbal and total scale norm medians were obtained by just a little more than a third of the second-year students tested this fall.

Achievement Test, Level I, Forms B and B-S. - Relatively little use is made of the Achievement Tests in the fall program, since these tests are designed primarily for evaluating the students' knowledge of the principles and procedures of accounting at the end of college courses. The Achievement Tests are used by a few colleges at the beginning of the school year for diagnostic and classification purposes. The results for first-year classes are summarized in Table VI.

On Form B, which is a two-hour form, slightly more than one-fourth of the group of 117 first-year students rank in the upper half of the norm distribution, and the group median is sixteen points below the norm median. The group of 150 first-year students who took the fifty-minute form - Form B-S - of the Level I Achievement Test is about four and one-half points below the median

for the 1956 fall program, which marked the first use of the B-S form. About one-third of the Form B-S scores this fall are above the 1956 fall program median.

At the second-year level, both the Form B and Form B-S medians this fall are above the norm medians shown in the distribution columns (Table VII). On each of the forms, almost two-thirds of the second-year students tested rank in the upper half of the norm distributions.

Achievement Test, Level II, Form D. - Seven colleges administered the Level II Achievement Test, Form D, to a total group of 110 seniors this fall. The median score of this group is quite high in relation to the norm median based on the test results from the combined fall programs of 1950 through 1955. Almost three-quarters of the seniors earn scores in the upper half of the norm distribution. Only two of the seven colleges represented have medians that fall below the norm median.

TABLE IV

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST, FORM B,
IN FIRST YEAR CLASSES WHERE THE TEST WAS REQUIRED OR WHERE
90 PER CENT OR MORE TOOK IT ON A VOLUNTARY BASIS

V E R B A L			Q U A N T I T A T I V E			T O T A L		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90			60	8		150		
87	1		58	14		145		
84	2		56	6		140	1	
81	9		54	31		135	4	
78	9		52	53		130	9	
75	22		50	57		125	13	
72	28		48	92		120	30	
69	33		46	73		115	32	
66	48		44	158		110	59	
63	65		42	139		105	70	
60	92		40	169		100	105	
57	133		38	197		95	128	
54	149		36	210		90	156	
51	208		34	256	1	85	237	
48	240		32	309	1	80	270	
45	264		30	318	3	75	324	
42	282	3	28	390	7	70	368	5
39	364	5	26	371	7	65	410	8
36	384	4	24	421	6	60	431	6
33	453	8	22	445	11	55	492	3
30	473	5	20	465	7	50	520	8
27	465	8	18	423	6	45	565	12
24	494	11	16	411	6	40	525	7
21	497	5	14	328	2	35	457	3
18	435	3	12	301		30	403	5
15	369	2	10	254		25	303	1
12	321	4	8	190	1	20	229	
9	247		6	132		15	148	
6	180		4	84		10	89	
3	100		2	57		5	31	
0-2	59		0-1	64		0-4	17	
Total	6426	58	Total	6426	58	Total	6426	58
Q3	41.8	35.1	Q3	33.1	27.3	Q3	72.7	63.8
Md	30.3	28.5	Md	24.3	23.3	Md	54.3	50.6
Q1	20.3	24.1	Q1	17.0	19.8	Q1	39.2	43.9
Range	0-88	14.0-42.6	Range	0-60	9.8-34.5	Range	0-141	27.5-73.1
10 %ile	12.5	17.7	10 %ile	10.9	16.9	10 %ile	27.1	34.8
90 %ile	53.3	40.3	90 %ile	41.9	29.8	90 %ile	89.2	69.5

- - - Medians, combined fall programs, 1954, 1956

TABLE V

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST, FORM B,
IN SECOND YEAR CLASSES WHERE THE TEST WAS REQUIRED OR WHERE
90 PER CENT OR MORE TOOK IT ON A VOLUNTARY BASIS

V E R B A L			Q U A N T I T A T I V E			T O T A L		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87			58	1		145		
84			56			140		
81	1		54	1		135		
78	1		52	3		130	1	
75			50	1		125		
72	3		48	4		120	2	
69	1		46	4		115	1	
66	2		44	4		110	3	
63	4		42	6		105	6	
60	3		40	5		100	4	
57	4		38	7	1	95	3	
54	3		36	5		90	7	
51	4		34	9		85	4	
48	4		32	6		80	7	
45	9		30	8	1	75	4	1
42	5	1	28	9		70	11	
39	2	1	26	7	1	65	7	1
36	14		24	9		60	15	1
33	10		22	8		55	9	
30	10	1	20	5		50	9	
27	6		18			45	7	
24	8		16	4		40	6	
21	9		14	6		35	2	
18	2		12			30	3	
15	3		10			25		
12	3		8			20	1	
9	1		6	1		15	2	
6			4	1		10		
3	1		2			5		
0-2	1		0-1			0-4		
Total	114	3	Total	114	3	Total	114	3
Q3	49.1		Q3	40.2		Q3	88.1	
Md	36.6		Md	31.8		Md	67.1	
Q1	27.3		Q1	24.8		Q1	54.2	
Range	1-81	32.8-42.8	Range	4-58	26.3-38.5	Range	19-134	60.3-79.2
10 %ile	21.1		10 %ile	17.7		10 %ile	42.8	
90 %ile	63.5		90 %ile	47.3		90 %ile	106.3	

- - - Medians, combined fall programs, 1950, 1952, 1953, 1954

TABLE VI

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST, LEVEL I,
IN FIRST YEAR CLASSES WHERE THE TEST WAS REQUIRED OR WHERE
90 PER CENT OR MORE TOOK IT ON A VOLUNTARY BASIS

FORM B			FORM B - S		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
176					
172					
168					
164					
160					
156					
152					
148					
144					
140					
136					
132	1				
128					
124	1				
120	2		60		
116	1		58		
112	2		56	1	
108	4		54		
104	2		52	6	
100	5		50		
96	6		48	7	1
92	8		46	4	
88	10	2	44	4	
84	4		42	4	
80	6		40	6	
76	6		38	8	
72	12	1	36	6	
68	9	1	34	5	
64	6		32	11	1
60	5		30	6	
56	3		28	17	2
52	6	1	26	4	1
48	4		24	11	
44	5		22	8	
40	3		20	11	1
36	2		18	10	
32	2		16	9	
28	1		14	5	
24	1		12	3	
20			10	3	
16			8		
12			6		
8			4	1	
4			2		
0-3			0-1		
Total	117	5	Total	150	6
Q3	93.4		Q3	38.6	
Md	75.8	74.0	Md	29.2	29.0
Q1	61.8		Q1	21.2	
Range	26-132	53.0-89.3	Range	5-57	20.5-48.0
10 %ile	46.2		10 %ile	16.7	
90 %ile	106.6		90 %ile	47.5	

- - - Median, combined fall programs,
1949, 1956

- - - Median, fall program, 1956

TABLE VII

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST, LEVEL I,
IN SECOND-YEAR CLASSES WHERE THE TEST WAS REQUIRED OR WHERE
90 PER CENT OR MORE TOOK IT ON A VOLUNTARY BASIS

FORM B			FORM B - S		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
176					
172					
168					
164					
160	1				
156	1				
152					
148	1				
144	3				
140	1				
136					
132	1				
128	1	1			
124	2				
120	1		60		
116	1		58		
112	1		56	6	
108	5		54		
104	3	2	52	5	
100	2		50	4	
96	1		48	5	
92	1		46	10	
88	3	1	44	18	
84	2		42	6	
80			40	14	1
76	3		38	8	
72	3		36	9	
68	2		34	6	
64			32	7	1
60			30	8	
56			28	9	
52	2		26	5	
48	1		24	10	
44			22	7	
40	1		20	6	
36			18	6	
32			16	3	
28			14	1	
24			12	1	
20			10		
16			8		
12			6		
8			4		
4			2		
0-3			0-1		
Total	43	4	Total	154	2
Q3	124.5		Q3	45.1	
Md	104.7		Md	37.8	
Q1	78.3		Q1	27.8	
Range	40-162	89.3-130.0	Range	13-57	33.7-41.0
10 %ile	68.6		10 %ile	21.5	
90 %ile	146.3		90 %ile	49.8	

- - - Median, combined fall programs,
1948, 1949

- - - Median, fall program, 1957

TABLE VIII

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST,
LEVEL II, FORM D, IN SENIOR CLASSES

RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
100		
98		
96		
94	2	
92	1	
90	6	
88	3	
86	5	
84	7	
82	6	
80	3	1
78	4	
76	3	1
74	6	1*
72	7	1
70	3	
68	7	
66	4	
64	1	
62	3	
60	4	
58	2	1*
56	5	
54	1	
52	3	
50	2	1
48	5	
46	2	
44	1	
42	3	
40	1	
38		
36		
34	1	
32	5	1
30	1	
28	2	
26		
24		
22	1	
20		
18		
16		
14		
12		
10		
8		
6		
4		
2		
0-1		
Total	110	7
Q3	82.8	
Md	70.7	73.0
Q1	55.0	
Range	23-94	33.5-81.0
10 %ile	42.0	
90 %ile	88.7	

- - - Median, combined fall programs, 1950 through 1955

*Voluntary basis